

AMENDED IN SENATE JANUARY 5, 2026

AMENDED IN SENATE MARCH 24, 2025

**SENATE BILL**

**No. 762**

---

---

**Introduced by Senator Arreguín**

February 21, 2025

---

---

An act to ~~amend Section 66647 of the Government Code, relating to conservation~~; *add Chapter 3.13 (commencing with Section 7287.17) to Part 1.7 of Division 2 of the Revenue and Taxation Code, relating to taxation.*

LEGISLATIVE COUNSEL'S DIGEST

SB 762, as amended, Arreguín. ~~San Francisco Bay Conservation and Development Commission: funds~~. *Transactions and use tax: City of Hercules.*

*Existing law authorizes cities and counties, subject to certain limitations and approval requirements, to levy a transactions and use tax for general or specific purposes in accordance with the procedures and requirements set forth in the Transactions and Use Tax Law, including a requirement that the combined rate of all taxes that may be imposed in accordance with that law in the jurisdiction not exceed 2%.*

*This bill would authorize the City of Hercules to impose a transactions and use tax for general or specific purposes, at a rate of no more than 1%, that, in combination with other transactions and use taxes, would exceed the above-described combined rate limit of 2%, if certain requirements are met. The bill would provide that a transactions and use tax rate imposed pursuant to the bill will not be considered for purposes of the combined rate limit described above.*



1 approval requirement. This paragraph shall not apply to a tax  
2 imposed by citizens' initiative.

3 (2) The ordinance proposing the transactions and use tax is  
4 submitted to the electorate and is approved by the voters voting  
5 on the ordinance by the applicable voting approval requirement  
6 in accordance with the California Constitution.

7 (3) The transactions and use tax conforms to the Transactions  
8 and Use Tax Law (Part 1.6 (commencing with Section 7251)),  
9 other than Section 7251.1.

10 (b) Notwithstanding Section 7251.1, a transactions and use tax  
11 imposed pursuant to subdivision (a) shall not be considered for  
12 purposes of the combined rate limitation established by Section  
13 7251.1.

14 SEC. 2. The Legislature finds and declares that a special statute  
15 is necessary and that a general statute cannot be made applicable  
16 within the meaning of Section 16 of Article IV of the California  
17 Constitution because of the unique fiscal needs of the City of  
18 Hercules.

19 SECTION 1. ~~Section 66647 of the Government Code is~~  
20 ~~amended to read:~~

21 ~~66647. (a) There is in the State Treasury a Bay Fill Clean-up~~  
22 ~~and Abatement Fund. All moneys from the following sources are~~  
23 ~~to be paid into the fund:~~

24 ~~(1) All moneys appropriated by the Legislature for the fund.~~

25 ~~(2) All moneys contributed to the fund by any person or entity~~  
26 ~~and accepted by the commission:~~

27 ~~(3) All moneys collected civilly under any proceeding brought~~  
28 ~~pursuant to any provision of this chapter or Division 19~~  
29 ~~(commencing with Section 29000) of the Public Resources Code.~~

30 ~~(b) All moneys paid into the fund shall be available for~~  
31 ~~expenditure by the commission or the executive director, when~~  
32 ~~appropriated by the Legislature, for the purposes of removing fill,~~  
33 ~~resource enhancement, enforcement, and performing any other~~  
34 ~~remedial cleanup or abatement actions within the commission's~~  
35 ~~jurisdiction, and shall include funding of technology, services,~~  
36 ~~programs, and personnel that directly support these purposes.~~